



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Sloane Geary
DOCKET NO.: 15-00593.001-R-1
PARCEL NO.: 16-09-277-012

The parties of record before the Property Tax Appeal Board are Sloane Geary, the appellant, and the Winnebago County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,935
IMPR.: \$21,256
TOTAL: \$28,191

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame construction with 1,200 square feet of living area. The dwelling was constructed in 1967. Features of the home include a full basement that is partially finished, central air conditioning and an attached two-car garage. Additional features include a shed and a wooden privacy fence. The property has a .39-acre site and is located in Rockford, Cherry Valley Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales. The comparable parcels range in size from .37 of an acre to 2.36-acres of land area and are improved with brick or frame dwellings that were built between 1960 and 1971. The homes range in size from 1,053 to 1,571 square feet of living area. No data was provided in the appellant's grid analysis concerning basements, but the attached listing sheets for each property reflect that each home has a basement. Three comparables have central air conditioning and one comparable has a fireplace. Each

comparables has either a two-car or a 2.5-car garage. The properties sold between February 2014 and April 2015 for prices ranging from \$74,000 to \$85,000 or from \$54.10 to \$70.27 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$23,602 which would reflect a market value of approximately \$70,806 or \$59.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,191. The subject's assessment reflects a market value of \$84,581 or \$70.48 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In response to the appellant's evidence, the township assessor noted that appellant's comparable #1 has substantially more land area than the subject property and also the dwelling is of brick construction as compared to the subject's frame exterior with brick trim. Appellant's comparable #3 was described as a poor comparable to the subject due to its brick exterior construction and larger dwelling size; additionally, the assessing officials presented a grid analysis of three comparables in close proximity to appellant's comparable #3 which are deemed to be more similar to the subject property.¹

In support of its contention of the correct assessment the board of review submitted information on six comparable sales where comparables #1 and #5 were the same properties as appellant's comparables #4 and #2, respectively. The comparables consist of one-story frame dwellings that were built between 1961 and 1979. The homes range in size from 1,053 to 1,224 square feet of living area. Each comparable has a full or partial basement, four of which have finished areas. Five of the comparables have central air conditioning and two comparables each have a fireplace. Each comparable has one or two garages ranging in size from 484 to 700 square feet of building area; comparable #4 has two garages. The comparables sold between April 2013 and August 2014 for prices ranging from \$74,000 to \$103,500 or from \$67.43 to \$92.50 per square foot of living area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

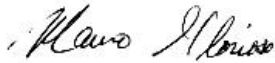
¹ The comparables consist of one-story frame dwellings that were built between 1964 and 1967. The homes range in size from 1,214 to 1,296 square feet of living area. Each comparable has a full basement with finished area and central air conditioning. One comparable also has a fireplace and each comparable has a garage of either 420 or 480 square feet of building area. The comparables sold between September 2015 and November 2015 for prices ranging from \$92,000 to \$116,000 or from \$75.78 to \$89.51 per square foot of living area, including land.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, two of which were common properties to both parties. The Board has given reduced weight to appellant's comparables #1 and #3 as these dwellings were somewhat larger than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with the board of review comparables which also include appellant's comparables #2 and #4. These six most similar comparables sold between April 2013 and August 2014 for prices ranging from \$74,000 to \$103,500 or from \$67.43 to \$92.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$84,581 or \$70.48 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

February 24, 2017



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.